

In re:
Kevin George Smith
Sarah Beth Smith
Debtors

Case No. 24-00638-TJC
Chapter 7

CERTIFICATE OF NOTICE

District/off: 0862-1

User: admin

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Date Rcvd: Jul 25, 2025

Form ID: pdf901

Total Noticed: 103

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.
++	Addresses marked '++' were redirected to the recipient's preferred mailing address pursuant to 11 U.S.C. § 342(f)/Fed. R. Bank. P. 2002(g)(4).
^	Addresses marked '^' were sent via mandatory electronic bankruptcy noticing pursuant to Fed. R. Bank. P. 9036.
#	Addresses marked '#' were identified by the USPS National Change of Address system as requiring an update. While the notice was still deliverable, the notice recipient was advised to update its address with the court immediately.
##	Addresses marked '##' were identified by the USPS National Change of Address system as undeliverable. Notices will no longer be delivered by the USPS to these addresses; therefore, they have been bypassed. The debtor's attorney or pro se debtor was advised that the specified notice was undeliverable.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Jul 27, 2025:

Recip ID	Recipient Name and Address
db/jdb	+ Kevin George Smith, Sarah Beth Smith, 1870 Wood Duck Ct, North Liberty, IA 52317-4773
2402399	+ ABC Disposal, 3001 Industrial Park Road, Iowa City, IA 52240-2410
2402400	+ ABC Disposal, 1191 Ingleside Drive SW, Building 1200, Cedar Rapids, IA 52404-4419
2402401	+ Ace Refrigeration, 6440 6th Street SW, Cedar Rapids, IA 52404-4733
2402402	+ Acuative, 695 Route 46, Suite 305, Fairfield, NJ 07004-1561
2402404	+ Airgas, Attn: Sharee Willis, 6055 Rockside Woods Blvd, Independence, OH 44131-2301
2402403	+ Airgas, 259 N Radnor Chester Road, Radnor, PA 19087-5240
2402405	+ Airgas North Central, 601 C Avenue NE, Cedar Rapids, IA 52401-1020
2402413	+ Brems Group LLP, 550 2nd Street SE, Suite 401, Cedar Rapids, IA 52401-2034
2402414	+ Budderfly, 2 Trap Falls Road, Suite 310, Shelton, CT 06484-7621
2402419	+ Carew Landscaping, 2905 W Penn Street, North Liberty, IA 52317-8527
2402421	+ CenturyLink, 302 South Linn Street, Iowa City, IA 52240-1605
2402424	+ City of Iowa City, 410 E Washington Street, Iowa City, IA 52240-1826
2402427	City of Tiffin, 211 Main Street, Tiffin, IA 52340
2402428	+ Corda Credit Union, 3015 Blairs Ferry Rd NE, Cedar Rapids, IA 52402-1832
2402430	+ Craig Abraham, 2190 Hwy 6 NW, Oxford, IA 52322-9210
2402431	+ Crosspark LLC, 427 1st Street SE, Suite 200, Cedar Rapids, IA 52401-1869
2402432	+ Crosspark, LLC, Attn: William Neppel, 2007 First Avenue SE, Cedar Rapids, IA 52402-6344
2402433	+ D&R Pest, 250 Greenfield Drive, Tiffin, IA 52340-9244
2402436	+ Doctors Associates Inc., 325 Sub Way, Milford, CT 06461-3081
2402437	+ Don's Lock and Safe, 4223 Yvette Street SW, Suite 101, Iowa City, IA 52240-8623
2402438	+ DoorDash, Inc., 303 2nd Street, Suite 800, San Francisco, CA 94107-1366
2402439	+ Elite Fire Sprinkler Systems, 1525 Ketelsen Drive, Hiawatha, IA 52233-2221
2402440	#+ First Intersate Bank, Successor by Merger to Great Western Bk, 655 Community Drive, PO Box 306, North Liberty, IA 52317-0306
2408300	+ First Interstate BancSystems, Inc., Stinson LLP, c/o C.J. Harayda, 50 South Sixth Street, Suite 2600, Minneapolis, MN 55402-2241
2402442	#+ First Interstate Bank, Successor by Merger to Great Western Bnk, 655 Community Drive, PO Box 306, North Liberty, IA 52317-0306
2402441	+ First Interstate Bank, PO Box 241826, Omaha, NE 68124-5826
2402443	+ First Interstate Bank, Corporate Mailing Address, 401 North 31st Street, Billings, MT 59101-1275
2402444	+ First Interstate Bank, Attn: William Bowen, 120 South 68th Street, West Des Moines, IA 50266-8279
2402448	HP, Inc., Attn: Fabiola Zamora Vargas, 13207 Collection Center Drive, Chicago, IL 60693-2307
2402447	+ Hawkeye Real Estate, 2401 Coral Court, Suite 1, Coralville, IA 52241-2889
2402449	+ Hunter Companies, 1625 1st Avenue SE, Cedar Rapids, IA 52402-5547
2402450	+ Huntington Technology Finance, 2285 Franklin Road, Bloomfield Hills, MI 48302-0364
2402456	+ Leets Refrigeration, 2835 130th Street, Riverside, IA 52327-9699
2402457	+ Linn County REC, PO Box 69, Marion, IA 52302-0069
2402458	+ Linn County REC, 5695 REC Drive, Marion, IA 52302-6218
2402459	+ Meadowlark Associates, 320 W Cherry Street, North Liberty, IA 52317-8819
2402464	+ Nextep, 3310 W Big Beaver, Suite 200, Troy, MI 48084-2807

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2402465 + NuCO2, 2800 SE Market Place, Stuart, FL 34997-4965
2402467 + Pugh Hagan Prahm, PLC, Attention: Benjamin G. Nielson, 425 E. Oakdale Blvd, Suite 201, Coralville, IA 52241-3404
2402468 + River View on First LLC, 2897 High Bluff Dr, Coralville, IA 52241-9745
2402469 + Riverside Ventures LLC, 2121 Glendale Road, Iowa City, IA 52245-3221
2402470 + Riverview on First LLC, 2897 High Bluff Dr, Coralville, IA 52241-9745
2402473 + SRE Hawkeye, LLC, 980 N Michigan Avenue, Suite 1660, Chicago, IL 60611-7509
2402471 + Southslope, 980 N Front Street, North Liberty, IA 52317-9005
2402472 + Spectrio, 7624 Bald Cypress Pl, Tampa, FL 33614-2417
2402474 + Stratacache, 40 N Main Street, Dayton, OH 45423-1008
2402476 + Subway, 1 Corporate Drive, Suite 1000, Shelton, CT 06484-6281
2402475 + Subway, 325 Sub Way, Milford, CT 06461-3059
2402478 + Subway, 1991 O'Donnell Rd, Williamsburg, IA 52361-8005
2412532 + Subway Real Estate, LLC, c/o Deborah Moore, 1 Corporate Drive, Suite 1000, Shelton, CT 06484-6281
2402480 + Sysco, 1 Sysco Drive, Ankeny, IA 50021-3998
2402482 + TIP REC, 612 West Des Moines Street, Brooklyn, IA 52211-7752
2402488 + US Dept of Federal Education Student Aid, PO Box 1854, Monticello, KY 42633-4854
2402486 + University of Iowa Health Care, Patient Financial Services, 3281 Ridgeway Drive #300, Coralville, IA 52241-2026
2402490 + Watts Group, 425 East Oakdale Blvd, Coralville, IA 52241-3404

TOTAL: 56

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI). Electronic transmission is in Eastern Standard Time.

Recip ID	Notice Type: Email Address	Date/Time	Recipient Name and Address
aty	Email/Text: legalassistant@ablsonline.com	Jul 25 2025 20:46:00	Ag & Business Legal Strategies, P.O. Box 11425, Cedar Rapids, IA 52410-1425
cr	Email/Text: USBANK_bkmail@ecf.epiqsystems.com	Jul 25 2025 20:46:00	U.S. Bank National Association, 2800 Tamarack Road, Owensboro, KY 42301, UNITED STATES
2402406	Email/Text: BankruptcyNotices@alliantenergy.com	Jul 25 2025 20:46:00	Alliant Energy, 4902 N Biltmore Lane, Madison, WI 53718
2402407	Email/Text: BankruptcyNotices@alliantenergy.com	Jul 25 2025 20:46:00	Alliant Energy Corporation, Alliant Tower, 200 First Street, PO Box 351, Cedar Rapids, IA 52406-0351
2402408	^ MEBN	Jul 25 2025 20:42:21	American Family Insurance, 6000 American Parkway, Madison, WI 53783-0002
2402412	+ Email/Text: mortgagebkcorrespondence@bofa.com	Jul 25 2025 20:46:00	Bank of America, 100 N Tryon Street, Charlotte, NC 28255-0001
2402411	+ Email/Text: creditcardbkcorrespondence@bofa.com	Jul 25 2025 20:46:00	Bank of America, Billing Inquiries, PO Box 672050, Dallas, TX 75267-2050
2402410	Email/Text: mortgagebkcorrespondence@bofa.com	Jul 25 2025 20:46:00	Bank of America, Attn: Bankruptcy Department, 475 Cross Point Pkwy, PO Box 9000, Getzville, NY 14068-9000
2402409	Email/Text: mortgagebkcorrespondence@bofa.com	Jul 25 2025 20:46:00	Bank of America, Correspondence Address, PO Box 25118, Tampa, FL 33622-5118
2412586	Email/Text: creditcardbkcorrespondence@bofa.com	Jul 25 2025 20:46:00	Bank of America, N.A., PO Box 673033, Dallas, TX 75267-3033
2408533	Email/Text: bankruptcylegal@lumen.com	Jul 25 2025 20:46:00	CenturyTel Service Group, LLC dba CenturyLink, Lumen Technologies Group, Attn: Legal-BKY, 931 14th Street, 9th Floor, Denver, CO 80202
2402425	Email/Text: legal@northlibertyiowa.org	Jul 25 2025 20:46:00	City of North Liberty, 3 Quail Creek Circle, North Liberty, IA 52317
2402426	Email/Text: legal@northlibertyiowa.org	Jul 25 2025 20:46:00	City of North Liberty, PO Box 77, North Liberty, IA 52317
2402415	Email/PDF: AIS.cocard.ebn@aisinfo.com	Jul 25 2025 20:52:56	Capital One, General Correspondence, P.O. Box 30285, Salt Lake City, UT 84130-0285
2402416	Email/PDF: AIS.cocard.ebn@aisinfo.com	Jul 25 2025 20:52:50	Capital One, PO Box 30258, Salt Lake City, UT

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			84130-0258
2402418	+ Email/PDF: AIS.cocard.ebn@aisinfo.com	Jul 25 2025 20:52:50	Capital One Bank, Attn: Bankruptcy Notification Dept., P. O. Box 30285, Salt Lake City, UT 84130-0285
2402417	+ Email/PDF: AIS.cocard.ebn@aisinfo.com	Jul 25 2025 20:52:50	Capital One Bank, Attn: Bank by Mail, PO Box 85123, Richmond, VA 23285-5123
2402420	+ Email/Text: bmg.bankruptcy@centurylink.com	Jul 25 2025 20:46:00	CenturyLink, 100 Centurylink Drive, Monroe, LA 71203-2041
2402422	Email/PDF: Citi.BNC.Correspondence@citi.com	Jul 25 2025 21:03:10	Citi Bank Costco Card, PO Box 790046, Saint Louis, MO 63179-0046
2412715	Email/PDF: Citi.BNC.Correspondence@citi.com	Jul 25 2025 20:52:42	Citibank N.A., Citibank, N.A., 5800 S Corporate Pl, Sioux Falls, SD 57108-5027
2402423	+ Email/Text: UTILITYBILLING@CORALVILLE.ORG	Jul 25 2025 20:46:00	City of Coralville, 1512 7th Street, Coralville, IA 52241-1782
2402429	+ Email/Text: coxsanitation@netins.net	Jul 25 2025 20:46:00	Cox Sanitation & Recycling, Inc., 2226 335th Street, Post Office Box 208, North English, IA 52316-0208
2402434	Email/Text: mrdiscen@discover.com	Jul 25 2025 20:46:00	Discover Financial Services, General Inquiries, PO Box 30943, Salt Lake City, UT 84130-0943
2406005	Email/Text: mrdiscen@discover.com	Jul 25 2025 20:46:00	Discover Bank, PO Box 3025, New Albany, OH 43054-3025
2402435	^ MEBN	Jul 25 2025 20:42:29	Diversify Adjustment, Attn: Diane Nelson, 600 Coon Rapids Blvd NW, Minneapolis, MN 55433-5549
2402438	^ MEBN	Jul 25 2025 20:42:43	DoorDash, Inc., 303 2nd Street, Suite 800, San Francisco, CA 94107-1366
2406395	Email/Text: collecadminbankruptcy@fnni.com	Jul 25 2025 20:46:00	First National Bank of Omaha, 1620 Dodge Street, Stop Code 3113, Omaha, Nebraska 68197
2402445	Email/Text: collecadminbankruptcy@fnni.com	Jul 25 2025 20:46:00	First National Bank of Omaha, PO BOX 3128, Omaha, NE 68103
2402446	^ MEBN	Jul 25 2025 20:42:27	Greenburg, Grant & Richards, Attn: Jim Quinn, 5858 Westheimer Rd, Suite 500, Houston, TX 77057-5645
2402451	Email/Text: IDR.Bankruptcy@ag.iowa.gov	Jul 25 2025 20:47:00	Iowa Department of Revenue, 1305 E. Walnut Street, Ste 300, Des Moines, IA 50319
2402398	Email/Text: sbse.cio.bnc.mail@irs.gov	Jul 25 2025 20:46:00	Internal Revenue Service, PO Box 7346, Philadelphia, PA 19101-7346
2424658	+ Email/Text: IDR.Bankruptcy@ag.iowa.gov	Jul 25 2025 20:47:00	Iowa Department of Revenue, Office of the Attorney General of Iowa, Attn: Bankruptcy Unit, 1305 E Walnut, Des Moines, IA 50319-0109
2402453	Email/Text: legalsupport@iwd.iowa.gov	Jul 25 2025 20:46:00	Iowa Workforce Development, 1000 East Grand Avenue, Des Moines, IA 50319-0209
2402463	Email/Text: loanops@midwestone.com	Jul 25 2025 20:46:40	MidWestOne Bank, (Trust Department), 102 South Clinton Street, Iowa City, IA 52240
2402460	+ Email/PDF: ais.sync.ebn@aisinfo.com	Jul 25 2025 20:52:56	Menards, 5101 Menard Dr, Eau Claire, WI 54703-9604
2402462	Email/Text: bankruptcynotices@midamerican.com	Jul 25 2025 20:46:00	Mid American Energy, PO Box 657, Des Moines, IA 50306-0657
2402461	Email/Text: bankruptcynotices@midamerican.com	Jul 25 2025 20:46:00	MidAmerican Energy Company, PO Box 4350 Credit, Davenport IA 52808-4350
2405643	+ Email/Text: bnielson@pughhagan.com	Jul 25 2025 20:46:00	River View on First, LLC, c/o Benjamin G. Nielson, 425 E Oakdale Blvd, Ste 201, Coralville, IA 52241-3404

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2402472	^ MEBN	Jul 25 2025 20:42:45	Spectrio, 7624 Bald Cypress Pl, Tampa, FL 33614-2417
2402474	^ MEBN	Jul 25 2025 20:42:43	Stratacache, 40 N Main Street, Dayton, OH 45423-1008
2402479	^ MEBN	Jul 25 2025 20:42:36	Sysco, 1390 Enclave Parkway, Houston, TX 77077-2099
2413132	Email/Text: bncmail@w-legal.com	Jul 25 2025 20:46:00	TD Bank USA, N.A., C/O Weinstein & Riley, P.S., 1415 WESTERN AVE, SUITE 700, SEATTLE, WA 98101
2402481	Email/Text: bncmail@w-legal.com	Jul 25 2025 20:46:00	TD Bank USA, N.A., c/o Target Card Services, P.O. Box 9500, Minneapolis, MN 55440-9500
2402484	Email/Text: bankruptcynotices@sba.gov	Jul 25 2025 20:46:00	U.S. Small Business Administration, Attn: Michelle Chesebro, Attorney, 332 S. Michigan, Suite 600, Chicago, IL 60604
2402483	+ Email/Text: usaian.ecfbkcyrcr@usdoj.gov	Jul 25 2025 20:46:00	U.S. Attorney (SBA), 111 7th Avenue SE, Box 1, Cedar Rapids, IA 52401
2402487	Email/Text: RPSBankruptcyBNCNotification@usbank.com	Jul 25 2025 20:46:00	US Bank, 800 Nicollet Mall, Minneapolis, MN 55402-7014
2402485	+ Email/Text: BankruptcyNotices@healthcare.uiowa.edu	Jul 25 2025 20:46:00	University of Iowa Health Care, Attn: Patient Billing Services, 200 Hawkins Drive, Iowa City, IA 52242-1009
2402489	Email/Text: vci.bkcy@vwcredit.com	Jul 25 2025 20:46:00	VW Credit, 1401 Franklin Blvd, Libertyville, IL 60048
2402491	+ Email/Text: wci.bankruptcy@windstream.com	Jul 25 2025 20:46:00	Windstream, 4001 Rodney Parham Road, Little Rock, AR 72212-2490
2402492	+ Email/Text: wci.bankruptcy@windstream.com	Jul 25 2025 20:46:00	Windstream, 1450 N Center Point Rd, Hiawatha, IA 52233-1393

TOTAL: 50

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

Recip ID	Bypass Reason	Name and Address
2409908	*+	DON'S LOCK & SAFE LLC, 4223 YVETTE ST SW SUITE 101, IOWA CITY, IA 52240-8623
2402452	*P++	IOWA DEPARTMENT OF REVENUE, ATTN BANKRUPTCY UNIT, PO BOX 10471, DES MOINES IA 50306-0471, address filed with court., Iowa Department of Revenue, Attn.: Bankruptcy Unit, P.O. Box 10457, Des Moines, IA 50306
2402455	*+	Kum & Go, 1459 Grand Avenue, Des Moines, IA 50309-3005
2402477	*+	Subway, 1 Corporate Drive, Suite 1000, Shelton, CT 06484-6281
2402454	##+	Kum & Go, 1459 Grand Avenue, Des Moines, IA 50309-3005
2402466	##+	Pinnacle Restaurants, Inc., PO Box 696, North Liberty, IA 52317-0696

TOTAL: 0 Undeliverable, 4 Duplicate, 2 Out of date forwarding address

NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

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Signature: /s/Gustava Winters

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on July 25, 2025 at the address(es) listed below:

Name	Email Address
Alexandria Quinn-Hanse	on behalf of U.S. Trustee United States Trustee allie.quinn-hanse@usdoj.gov
Eric J. Langston	on behalf of Defendant Craig Abraham elangston@aegislaw.com ericlangston357@gmail.com@recap.email
Eric W. Lam	on behalf of Trustee Renee K. Hanrahan ELam@simmonsperine.com kcarmichael@SPMBLAW.com
Eric W. Lam	on behalf of Plaintiff Renee K. Hanrahan ELam@simmonsperine.com kcarmichael@SPMBLAW.com
Joseph A. Peiffer	on behalf of Joint Debtor Sarah Beth Smith joe@ablsonline.com joeABLS@ecf.courtdrive.com;peifferjr52528@notify.bestcase.com;legalassistant@ablsonline.com
Joseph A. Peiffer	on behalf of Debtor Kevin George Smith joe@ablsonline.com joeABLS@ecf.courtdrive.com;peifferjr52528@notify.bestcase.com;legalassistant@ablsonline.com
L. Ashley Wieck	on behalf of U.S. Trustee United States Trustee ashley.wieck@usdoj.gov
Renee K. Hanrahan	rhanrahan@sharontc.net rhanrahan@ecf.axosfs.com
Samuel Gray	on behalf of Trustee Renee K. Hanrahan sgray@spmbllaw.com jcesek@spmbllaw.com
United States Trustee	USTPRegion12.CR.ECF@usdoj.gov

TOTAL: 10

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF IOWA
CEDAR RAPIDS DIVISION

In Re:	§	
	§	
Kevin George Smith	§	Case No. 24-00638
Sarah Beth Smith	§	
	§	
Debtors	§	

**NOTICE OF TRUSTEE'S FINAL REPORT AND
APPLICATIONS FOR COMPENSATION
AND DEADLINE TO OBJECT (NFR)**

Pursuant to Fed. R. Bankr. P. 2002(a)(6) and 2002(f)(8), please take notice that RENEE K. HANRAHAN, trustee of the above styled estate, has filed a Final Report and the trustee and the trustee's professionals have filed final fee applications, which are summarized in the attached Summary of Trustee's Final Report and Applications for Compensation.

The complete Final Report and all applications for compensation are available for inspection at the Office of the Clerk, at the following address:

111 Seventh Avenue SE, Box 15, Cedar Rapids IA 52401 or

Clerk's Office, United States Bankruptcy Court
Federal Bldg, 320 6th Street, Sioux City IA 51101

Any person wishing to object to any fee application that has not already been approved or to the Final Report, must file a written objection within 21 days from the mailing of this notice, together with a request for a hearing and serve a copy of both upon the trustee, any party whose application is being challenged and the United States Trustee. If no objections are filed, the Court will act on the fee applications and the trustee may pay dividends pursuant to FRBP 3009 without further order of the Court.

Date Mailed: 07/16/2025

By: /s/ Renee K. Hanrahan
Trustee

Renee K. Hanrahan
P.O. Box 1088
Cedar Rapids, IA 52406-1088

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF IOWA
CEDAR RAPIDS DIVISION

In Re: §
§
Kevin George Smith § Case No. 24-00638
Sarah Beth Smith §
§
§
Debtors §

SUMMARY OF TRUSTEE'S FINAL REPORT
AND APPLICATIONS FOR COMPENSATION

The Final Report shows receipts of \$ 61,543.50
and approved disbursements of \$ 61.56
leaving a balance on hand of¹ \$ 61,481.94

Claims of secured creditors will be paid as follows:

NONE

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payment to Date	Proposed Payment
Trustee Fees: Renee K. Hanrahan	\$ 6,327.18	\$ 0.00	\$ 6,327.18
Trustee Expenses: Renee K. Hanrahan	\$ 93.07	\$ 0.00	\$ 93.07
Attorney for Trustee Fees: ERIC W. LAM	\$ 19,470.00	\$ 0.00	\$ 19,470.00
Accountant for Trustee Fees: David Koch	\$ 1,200.00	\$ 0.00	\$ 1,200.00
Charges: Clerk US Bankruptcy Court	\$ 350.00	\$ 0.00	\$ 350.00

Total to be paid for chapter 7 administrative expenses \$ 27,440.25

Remaining Balance \$ 34,041.69

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$36,500.00 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
13	Iowa Department Of Revenue	\$ 36,500.00	\$ 0.00	\$ 34,041.69

Total to be paid to priority creditors \$ 34,041.69

Remaining Balance \$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$1,438,455.31 have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
1	River View On First, Llc	\$ 87,383.85	\$ 0.00	\$ 0.00
2	Discover Bank	\$ 24,698.83	\$ 0.00	\$ 0.00
3	MIDAMERICAN ENERGY COMPANY	\$ 4,689.66	\$ 0.00	\$ 0.00
4	First National Bank Of Omaha	\$ 12,486.40	\$ 0.00	\$ 0.00
5	First Interstate Bancsystems, Inc.	\$ 1,064,845.13	\$ 0.00	\$ 0.00
6	Centurytel Service Group, Llc Dba Centurylink	\$ 2,384.74	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
7	Don's Lock & Safe Llc	\$ 754.80	\$ 0.00	\$ 0.00
8	Subway Real Estate, Llc	\$ 186,785.97	\$ 0.00	\$ 0.00
9	Bank Of America, N.A.	\$ 21,085.99	\$ 0.00	\$ 0.00
10	Citibank N.A.	\$ 9,902.71	\$ 0.00	\$ 0.00
11	Td Bank Usa, N.A.	\$ 937.23	\$ 0.00	\$ 0.00
12	Craig Abraham	\$ 22,500.00	\$ 0.00	\$ 0.00

Total to be paid to timely general unsecured creditors \$ 0.00

Remaining Balance \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

NONE

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

NONE

Prepared By: /s/ Renee K. Hanrahan

Trustee

Renee K. Hanrahan
P.O. Box 1088
Cedar Rapids, IA 52406-1088

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.